

which vote shall be canvassed and returns made as is by law now prescribed for the canvassing of election returns, and if such returns show that a majority of the votes cast at such election shall be against license, then the Board of County Supervisors shall issue no license in said township.

Repeal of former acts Sec. 15. All acts and parts of acts relative to the sale of, or traffic, in spirituous or intoxicating liquors, except such as relate to the traffic in ardent spirits with the Indians, are hereby repealed; *Provided*, That all suits or prosecutions now pending, commenced under any law which by this Act is repealed, shall be prosecuted, to final judgment and execution as though this Act had not passed; *And provided further*, That all licenses granted in pursuance of any law, which by this Act is repealed, shall continue in full force and effect for the full period for which they were granted.

Sec. 16. This Act shall be in force from and after the first day of September, A. D. one thousand eight hundred and fifty-eight.

GEORGE BRADLEY,
Speaker of the House of Representatives.
WILLIAM HOLCOMBE,
President of the Senate.

APPROVED—August twelve, one thousand eight hundred and fifty-eight.

HENRY H. SIBLEY.

SECRETARY'S OFFICE, Minnesota, }
August 12, 1858. }

I hereby certify the foregoing to be a true copy of the original on file in this office.

FRANCIS BAASEN, Secretary of State.

CHAPTER LXXV.

An Act to provide for Township Organization.

- ARTICLE 1. Division of the organized counties into townships—Names of townships.
2. Of the rights, powers and liabilities of townships as bodies corporate.
3. Of town-meetings—Powers of Electors—Town Officers.
4. Of the method of conducting town-meetings.
5. Of the manner of holding elections.
6. Of the qualifications of Town Officers.
7. Of neglect or failure to elect Town Officers and vacancies.
8. Of the duties of the Chairman of the Board of Supervisors.
9. Of the duties of the Town Clerk.
10. Of the duties of the Board of Auditors.
11. Of the compensation of Town Officers.
12. Of suits or actions against townships.
13. Of pounds—what are town charges—delivery of books and records of townships in office.
14. Powers of counties.

- ARTICLE 15. Of the meetings of Chairmen of Boards of Supervisors—of the county Clerk—of the assessment of tax for the erection of school buildings.
16. Of the election of County Treasurer—peculiar duties.
17. Of the assessment of real and personal property.
18. Of the form of assessment rolls—duty of State Auditor—duties of Assessors.
19. Of the equalization of assessments, and the correction of the assessment rolls.
20. Of the manner of collecting taxes—duties of Collectors.
21. Of roads, highways and bridges.
22. Of liability to work on highways—notice to be given by Overseers—duties of Overseers.
23. Of alterations or discontinuances of roads—assessment of damages.
24. Miscellaneous Provisions.

Be it enacted by the Legislature of the State of Minnesota :

ARTICLE I.

SECTION 1. The Governor is hereby authorized and required to appoint three persons to act as Commissioners, in each of the organized counties in this State, who shall be residents thereof, to divide such counties into towns under the provisions of this Act : *Provided*, That where the County Commissioners of any county have divided their county into towns, by making a record, and filed the same in the office of Register of Deeds, of the bounds and name of each town (according to an Act approved March 20th and June 21st, 1858,) the Governor shall not make such appointment.

Governor to appoint commissioners to divide counties

SEC. 2. In all cases in counties where the County Commissioners have failed to divide their counties into towns, it shall be the duty of the Commissioners appointed by the Governor, to make a record of the bounds and name of each town, in townships where the legal voters have organized by the election of township officers, on the 11th day of May and 5th day of July, 1858 : *Provided*, That said township officers, so elected, shall qualify according to the provisions of this Act, within ten days after the making of a record as herein required ; and the election in all such towns is hereby declared to be legal and binding.

Boundaries to be designated—officers when to qualify

SEC. 3. The Commissioners so appointed in each county, shall, within twenty days after notice of their appointment, proceed to divide such county into towns by making as many towns as there are townships, according to government surveys. Fractions of townships or whole townships, or either of them, may be attached to an adjoining town, or may be divided between two or more towns, or organize separately, according to the wishes of a majority of the legal voters to be affected thereby ; and when rivers or creeks so divide a township as to be inconvenient for doing town business, the fraction so formed may be disposed of as other fractions ; and any township having two or more villages or cities, may be divided for township purposes, whenever a majority of the legal voters of any village or city shall petition the County Supervisors for such division, and whenever the County Supervisors are so petitioned, they shall proceed to divide such township in such manner as will best suit the convenience of

Fractional townships or whole townships how attached or divided

the people: *Provided*, That no town shall contain less than one hundred inhabitants.

Towns to be named by the people or commissioners

Sec. 4. Towns thus formed shall be named in accordance with the expressed wish of the inhabitants of the town; but if there shall not be a degree of unanimity as to the name, the Commissioners may designate a name.

Commissioners to report to register of deeds

Sec. 5. The Commissioners shall make a written report of their proceedings, giving the names and bounds of each town, and present such report to the Register of Deeds of the county.

Register of deeds to designate place for first town meeting

Sec. 6. The Register of Deeds shall thereupon make out notices for each town, designating a suitable place for holding the first town meeting in such town, which shall be holden within twenty days after the Register of Deeds receives the report of said Commissioners; and he shall deliver such notices to the sheriff of the county, who shall cause the same to be posted in not less than three of the most public places in such township, and not less than ten days before the day set for such town meeting. If any Register of Deeds or Sheriff, shall fail to perform their duties under this Act, they, or either of them, shall forfeit not less than one, nor more than five hundred dollars to the county injured.

Description of each town to be recorded by register

Sec. 7. Each Register of Deeds shall, within thirty days after receiving such report of the Commissioners, transmit by mail, to the Auditor of State, an abstract of such report, giving the bounds of each town and the names designated; and said Register shall record in a book for that purpose, a description of each town, as fully as the report of said commissioners.

No two towns to have same name

Sec. 8. If the Auditor, on comparing the abstract of the reports from the several counties, shall find that any two or more townships have names alike, he shall transmit to the Register of the county or counties, the name or names of such town or towns to be altered, and the Board of Supervisors of such county shall, at its next meeting thereafter, adopt for such town some name different from those heretofore named, so that no two towns organized under this Act shall be named alike; and when such name shall be adopted, the Register of the county shall inform the Auditor, as before directed.

Auditor to make record

Sec. 9. The Auditor of the State shall make a record of the names and boundaries of the several towns organized under this Act.

ARTICLE II.

OF THE RIGHTS, POWERS AND LIABILITIES OF TOWNS AS BODIES CORPORATE.

Sec. 1. Each town as a body corporate has capacity—

Power to sue &c

First—To sue and be sued, in the manner prescribed in the laws of this State.

To purchase and hold land

Second—To purchase and hold lands within its own limits and for the use of its inhabitants, subject to the power of the Legislature.

Third—To make such contracts, purchase and hold such personal property as may be necessary to the exercisc of its corporate or administrative powers. Make contracts

Fourth—To make such orders for the disposition, regulation or use of its corporate property as may be deemed conducive to the interests of its own inhabitants. Regulate property

Sec. 2. No town shall possess or exercise any corporate powers except such as are enumerated in this Act, or shall be specially given by law, or shall be necessary to the exercise of the powers so enumerated or granted. Powers prohibited

Sec. 3. All acts or proceedings by or against a town in its corporate capacity, shall be in the name of such town; but every conveyance of lands within the limits of such town, made in any manner, for the use or benefit of its inhabitants, shall have the same effect as if made to the town by name. Conveyance of land

ARTICLE III.

OF TOWN MEETINGS.

SECTION 1. The citizens of the several towns of this State, qualified by the Constitution to vote at general elections, shall annually assemble and hold town meetings in their respective towns, on the first Tuesday of April, at such place in each town as the electors thereof, at their annual town meetings shall, from time to time, appoint, and notice of the time and place of holding such meeting shall be given by the Town Clerk, by posting up written or printed notices in three of the most public places in said town, at least ten days prior to said meeting. Town meetings—When and where held—notice to be given

Sec. 2. There shall be chosen at the annual town meeting in each town, three Supervisors, one to be designated as chairman, one Town Clerk, one Assessor, one Collector, one Overseer of the Poor, two Constables, two Justices of the Peace, as many Overseers of the Highways as there are road districts in the town, and as many Pound Masters as the electors may determine: *Provided*, That Justices of the Peace and Constables shall be elected only once in two years, except to fill vacancies, and such Justices and Constables shall be successors to Precinct Justices and Constables as soon as they are duly elected and qualified. Officers to be elected

Sec. 3. The Assessors and Supervisors elected in every town, shall, by virtue of their office, be Fence Viewers of such towns. Fence viewars—When and where elected

Sec. 4. The electors of each town shall have power at their annual town meetings: Powers of electors at town meetings

1st. To determine the number of Pound Masters and the locality of Pounds.

2d. To select such town officers as may be required to be chosen.

3d. To direct the institution or defense of suits at law or in equity, in all controversies where such town shall be interested. Suits at law

To raise money 4th. To direct such sum to be raised in such town for prosecuting or defending such suit, as they may deem necessary.

Fences 5th. To make all rules and regulations for ascertaining the sufficiency of all fences in such towns, and for impounding animals.

Cattle, horses, &c 6th. To determine the time and manner in which cattle, horses, mules, asses, hogs, sheep, goats, or dogs, shall be permitted to go at large.

To impose penalties 7th. To impose such penalties on persons offending against any rule or regulation established by such town, except such as relate to the keeping and maintaining of fences, as they may think proper, not exceeding ten dollars for each offense.

Penalties how applied 8th. To apply such penalties when collected, in such manner as they may deem most conducive to the interest of such town.

When to be held—notice of &c SEC. 5. Special town meetings shall be held to supply vacancies in the several cases hereinafter provided for. They shall be held when the Supervisors, Town Clerk and Justices of the Peace, or any two of them, together with at least twelve other freeholders of the town, shall, in writing, file in the office of the Town Clerk, a statement that a special meeting is necessary to the interests of the town, and the Town Clerk, or in case of his absence the Supervisor shall post up notices in five of the most public places in the town, giving at least ten days notice of such special town meeting, and such meeting shall act on no subject that shall not be specified in the notice calling such meeting.

ARTICLE IV.

OF THE METHOD OF CONDUCTING TOWN MEETINGS.

Town meeting—how conducted—who to be clerk—clerk pro tem SEC. 1. The electors present at any time between nine and ten o'clock in the forenoon of the day of the annual town meeting, or special town meeting, shall be called to order by the Town Clerk, if there be one present, in case there is none present, then the voters may elect, by acclamation, one of their number chairman. They shall then proceed to choose one of their number to preside as moderator of such meeting. The Town Clerk last before elected, shall be clerk of the meeting, and shall keep faithful minutes of its proceedings, in which he shall enter at length, every order or direction, and all rules and regulations made by such meeting. If the Town Clerk be absent, then such person as shall be elected for that purpose, shall act as clerk of the meeting. (1, 2, 3.)

Questions how determined SEC. 2. All questions upon motions made at town meetings, shall be determined by the majority of the electors voting, and the moderator presiding at said meeting, shall ascertain and declare the result of the votes on each question.

SEC. 3. If any person offering to vote at any election, or upon any question arising at such town meeting, shall be

challenged as an unqualified voter, the judges of the town meeting, shall proceed thereupon in like manner as the judges at the general election are required, adapting the oath to the circumstances of the town meeting. Persons of illegal and to take oath

Sec. 4. No person shall be a voter at any town meeting, unless he shall be qualified to vote at general elections, and has been for the last ten days, an actual resident of the town whersin he shall offer to vote. Qualification of voters

Sec. 5. The minutes of the proceedings of every town meeting, subscribed by the clerk of said meeting, and by the judges, shall be filed in the office of the Town Clerk, within two days after such town meeting. Clerk to keep minutes

ARTICLE V.

PROCLAMATIONS.

Sec. 1. Before the electors shall proceed to elect any town officer, proclamation shall be made of the opening of the polls, by the moderator, and proclamation shall be made at each adjournment, and of the opening and closing of the polls, until the election is ended. Proclamation at opening and closing of the polls.

Sec. 2. The Supervisors, Town Clerk, Assessor, Overseer of the Poor, Collector, Constables and Justices of the Peace, shall be chosen by ballot, all other officers shall be chosen either by yeas and nays, or by dividing the electors, as the electors of the meeting may determine. Manner of voting

Sec. 3. When the electors vote by ballot, all the officers voted for shall be named in one ballot, which shall contain, written or printed, or partly written and partly printed, the names of the persons voted for, and the offices to which such persons are intended to be chosen, and shall be delivered to one of the Judges so folded as to conceal the contents. Ballots how folded

Sec. 4. When the election is by ballot, a poll list shall be kept by the clerk of the meeting, on which shall be entered the name of each person whose vote shall be received. Poll list

Sec. 5. When the election is by ballot, one of the judges shall deposit the ballots in a box provided for that purpose. Ballot box

Sec. 6. At the close of every election by ballot, the judges shall proceed publicly to canvass the votes, which canvass, when commenced, shall be continued without adjournment or interruption, until the same be completed. Canvass of votes; without adjournment

Sec. 7. The canvass shall be conducted by taking a ballot at a time from the ballot box, and continue counting until the number of ballots are equal to the number of names on the poll list, and if there shall be any left in the box, they shall be immediately destroyed, and such person as shall have the greatest number of votes, shall be declared to be elected. If, on the opening the ballots, two or more ballots shall be found to be so folded, that it shall be apparent that the same person voted them, the board shall destroy such votes immediately. Double votes to be destroyed

Sec. 8. The canvass being completed, a statement of the

Clerk to read publicly the result of the election result shall be entered at length by the clerk of the meeting, in the minutes of its proceedings, to be kept by him as before required, which shall be publicly read by him to the meeting, and such reading shall be deemed notice of the result of the election to every person whose name shall have entered on the poll list as a voter.

Clerk to notify persons elected **Sec. 9.** The clerk of every town meeting, within ten days thereafter, shall transmit to each person elected to any town office, whose name shall not have been entered on the poll list as a voter, a notice of his election.

ARTICLE VI.

QUALIFICATIONS.

Qualifications **Sec. 1.** Any qualified voter at town meetings shall be eligible to any town office.

Officers to take oath **Sec. 2.** Every person chosen to the office of Supervisor, Town Clerk, Assessor, Overseer of the Poor, and Collector, before he enters upon the duties of his office, and within ten days after he shall be notified of his election or appointment, shall take and subscribe before any Justice of the Peace, such oath or affirmation of office as is prescribed by law.

To file acceptance **Sec. 3.** Such person shall, within eight days thereafter, cause such certificate to be filed in the office of the Town Clerk.

Effect of neglect **Sec. 4.** If any person chosen or appointed to either or any of the town office above enumerated, shall neglect to take and subscribe such oath, and cause the certificate thereof to be filed as above required, such neglect shall be deemed a refusal to serve.

Notice of acceptance to be filed with town clerk **Sec. 5.** Every person chosen or appointed to the office of Overseer of Highways or Pound Master, before he enters on the duties of his office, and within ten days after he shall have been notified of his election or appointment, shall cause to be filed in the office of the Town Clerk, a notice signifying his acceptance of such office. A neglect to cause such notice to be filed, shall be deemed a refusal to serve.

Collector to file bond **Sec. 6.** Every person chosen or appointed to the office of Collector, before he enters upon the duties of his office, and within eight days after he receives notice of the amount of taxes to be collected by him, shall execute to the Supervisors of the town, and their successor to office, and lodge with him, a bond, with one or more sureties to be approved by such Supervisor, in double the amount of such taxes, conditioned for the faithful execution of his duties as such Collector.

Bond to be filed with register of deeds—afflict of **Sec. 7.** The Chairman of Town Board shall, within six days thereafter, file such bond, with said approval endorsed thereon, in the office of the Register of Deeds, who shall make an entry thereof in a book to be provided for that purpose, and every such bond shall be a lien on all the real estate, severally, of such Collector within the county, at the time of the filing thereof, and shall continue to be such lien

until its conditions, together with all costs and charges which may accrue to the prosecution thereof, shall be fully satisfied.

Sec. 8. Every person chosen to the office of Constable, before he enters upon the duties of his office, and within eight days after he shall be notified of his election or appointment, shall take and subscribe the oath of office prescribed by law, and shall execute in the presence of the Supervisor or Town Clerk of the town, with one or more sureties, to be approved by such Supervisor or Town Clerk, an instrument in writing, which such Constable and his sureties shall jointly and severally agree to pay to each and every person who may be entitled thereto, all such sums of money as the said Constable may become liable to pay on account of any execution or other process which shall be delivered to him for collection, by virtue of his office. Justices of the Peace before entering on the duties of their office, shall take and subscribe an oath, and file a bond, (to be approved by the Supervisor,) with the Clerk of the district, in the penal sum of not less than five hundred dollars, nor more than one thousand dollars, conditioned for the faithful discharge of all his official duties as Justice of the Peace.

Justices of the Peace to take oath and file bond

Sec. 9. The Chairman of the Board of Supervisor's, or Town Clerk, shall, if approved, endorse such approval of such instrument, which shall be his approval of the sureties therein named, and then shall cause the same to be filed in the office of the Town Clerk, a copy of such instrument, certified by the Town Clerk, shall be presumptive evidence in all Courts of the execution thereof by such Constable or Justice and his sureties.

Supervisor or town clerk to approve of bond

Sec. 10. All actions against a Constable or his sureties, upon such instrument, shall be prosecuted within one year after the expiration of the year for which the Constable named therein shall have been elected or appointed.

Actions against constables—limitations of

Sec. 11. If any person chosen or elected to the office of Collector or Constable, shall not give such security and take such oath as is required above, within the time limited for that purpose, such neglect shall be deemed a refusal to serve.

Effect of neglect to take oath and

Sec. 12. If any person chosen or appointed to the office of Supervisor, Town Clerk, Assessor or Overseer of the Poor, shall refuse to serve, he shall forfeit to the town five dollars.

Penalty for refusing to serve

Sec. 13. If any person chosen or appointed to the office of Overseers of Highways or Pound Master, shall refuse to serve, he shall forfeit to the town five dollars

Penalty for refusing to serve

Sec. 14. If any town officer who is required by law to take the oath of office, shall enter upon the duties of his office before he shall have taken such oath, he shall forfeit to such town the sum of fifty dollars.

Penalty for entering before oath is taken

Sec. 15. Town officers, except Justices of the Peace and Constables, shall hold their office for one year, and until others

Tenure of officers are chosen or appointed in their places and are qualified. The Justices of the Peace and Constables, shall hold their offices for two years, or until others are chosen and qualified.

ARTICLE VII.

Vacancies in town offices and the manner of filling them

SECTION 1. Whenever any town shall fail to elect the proper number of town officers to which such town may be entitled by law, or when any person elected to a town office shall fail to qualify as such, or whenever any vacancy shall happen in any town offices, from death, resignation, removal from the town, or other cause, it shall be lawful for the Justice of the Peace of the town, together with the Supervisor and Town Clerk, to fill the vacancy or vacancies occasioned or occurring in consequence of any or either of the causes above specified, by appointment, by warrant under their hands and seals, and the persons so appointed shall hold their offices until others are chosen or appointed in their places, and shall have the same powers, and be subject to the same duties and penalties, as if they had been duly chosen by the electors.

Vacancies—how supplied

SEC. 2. Whenever a vacancy shall occur from any cause, in any or either of the offices enumerated in the foregoing section, composing the board of appointment for the appointing of town officers, in case of vacancy, it shall be lawful for the remaining officers of such appointing board, to fill any vacancy or vacancies thus occurring.

In case of town failing or refusing to organize, how organized

SEC. 3. In case any town in any county shall refuse or neglect to organize and elect town officers at the time fixed by law for the time of holding annual town meetings, it shall be lawful for twelve freeholders of the town to call a town meeting for the purpose aforesaid, by posting up notices in six public places in such town, giving at least ten days notice of such meeting, which notice shall set forth the time place and object of such meeting. And the electors when assembled by virtue of such notice, shall have and possess all the powers conferred upon them at the annual town meeting. In case no such notice shall be given, as aforesaid, within thirty days after the time for holding the annual town meeting, the Board of Supervisors of the county shall, on the affidavit of any freeholder of said town, filed in the office of the Clerk of the Board, setting forth the facts, proceed, at any regular or special meeting of the board, and appoint the necessary town officers of such town, and the persons so appointed shall hold their respective offices until others are chosen or appointed in their places, and shall have the same powers and be subject to the same duties and penalties as if they had been duly chosen by the electors of the town.

SEC. 4. The Justices of the Peace of a town may, for sufficient cause shown to them, accept the resignation of any

town officer in their town, and whenever they shall accept any such resignation, they shall forthwith give such notice thereof to the Town Clerk of the town.

Justices of the peace to accept resignations and notify town clerk

ARTICLE VIII.

SECTION 1. The chairman of the Board of Supervisors of each town shall receive and pay over all moneys raised therein for defraying town charges, except those [raised] for the support of highways and bridges. Said Supervisor shall give bond, with one or more sureties, conditioned for the faithful discharge of his duties in relation to the town revenue, such bond to be approved by the Town Clerk, and to be filed in his office, with such approval endorsed thereon. Whenever the Town Clerk shall ascertain that such bond has been forfeited, he shall institute suit in the name and for the use of the inhabitants of the town, against such Supervisor.

Chairman board of supervisors to receive and pay over moneys—supervisors to execute bonds—in case of forfeit town clerk to institute suit

SEC. 2. The said chairman shall prosecute in the name of his town or otherwise, as may be necessary, for all penalties for fifty dollars and under, given by law to such town, or for its use, and for which no other officer is specially directed to prosecute; and no person shall be disqualified from being a witness or juror in such suit by reason of his being an inhabitant of said town.

To sue for penalties &c

SEC. 3. He shall keep a just and true account of the receipts and expenditures of all moneys which shall come into his hands by virtue of his office, in a book to be provided for that purpose, at the expense of the town, and said books to be delivered to his successors in office.

Receipts and expenditures

SEC. 4. On Tuesday preceding the annual town meeting, he shall account with the Justices of the Peace, and Town Clerk of the Town, or a majority of them, for the disbursement of all moneys received by him in his official capacity.

Chairman when to settle

SEC. 5. At every such accounting, the Justices and Town Clerk, or a majority of them, shall enter a certificate in the Supervisor's office book of accounts, showing the state of his accounts at the date of the certificate.

certificate of state of accounts

SEC. 6. The chairman of the Supervisors of each town shall attend the annual meeting of the board of Supervisors of the county, and at every adjourned or special meeting of said board of which he shall have notice.

Chairman to attend meetings

SEC. 7. He shall receive all accounts which may be presented to him against the town, and shall lay them before the board of town auditors at or before their annual meeting.

Accounts against the town

SEC. 8. He shall lay before the board of Supervisors such copies of entries concerning moneys to be raised in his town, as shall be delivered to him by the Town Clerk.

Concerning money

SEC. 9. If any Supervisor shall refuse or shall wilfully neglect to perform any of the duties of the office contained in the preceding Section, he shall forfeit to the town the sum of fifty dollars, and be disqualified to act as the Supervisor of said town.

Penalty for neglect

ARTICLE IX.

Town clerk to file papers. SECTION 1. The Town Clerk of each town in this State shall have the custody of all records, books and papers of the town, and he shall duly file all certificates of oaths and other papers required by law to be filed in his office.

Town clerk to transcribe proceedings of town meetings. SEC. 2. He shall transcribe in the books of record of his town, the Minutes of the proceedings of every town meeting held therein, and he shall enter in his book every order of direction and all rules and regulations of any such town meeting.

Certified copies of entries of votes for ratification. SEC. 3. He shall deliver to the Chairman of the Board of Supervisors, before the annual meeting of the Board of Supervisors of the county, in each year, certified copies of all entries of votes for raising money made since the last meeting of the Board of Supervisors, and recorded in the town book.

To return names of justices and constables. SEC. 4. The Town Clerk immediately after the election or appointment of any Justice of the Peace, or the qualifying of any Constables [elected] or appointed in their respective towns, shall return to the Clerk of the District Court of their respective counties the names of such Justices and constables.

Penalty for omission. SEC. 5. If any Town Clerk shall wilfully neglect to make such return, such omission is hereby declared a misdemeanor, and on conviction thereof, the person so offending shall be adjudged to pay a fine not exceeding ten dollars.

Copies of records certified by town clerk. SEC. 6. Copies of all articles duly filed in the office of Town Clerk, and transcripts from the book of records, certified by him, shall be evidence in all Courts in like manner as if the originals were produced.

ARTICLE X.

BOARD OF AUDITORS.

How constituted. SEC. 1. In each town, the Town Clerk and Justices of the town shall constitute a Board of Auditors, to examine the accounts of the Overseers of the Poor and the Supervisors of such town, for moneys received and disbursed by them.

When to meet—duties of. SEC. 2. The Board of Auditors of town accounts, shall meet at the Town Clerk's office for the purpose of examining and auditing the town accounts, semi-annually, in their respective towns, on the Tuesday next preceding the annual meeting of the Board of Supervisors, and on the Tuesday next preceding the annual town meeting in April, and such other times as the interest of the town may require.

Subject to inspection—how to be produced—when. SEC. 3. The accounts so audited, [shall] be delivered, with the certificate of the Auditors, or a majority of them, to the Town Clerk, to be by him kept on file for the inspection of any of the inhabitants of the town; they shall also be produced by the Town Clerk at the next annual meeting, and shall be there read by him.

SEC. 4. The Board of Auditors, composed of the same off-

cers then in office, shall at the same time and place as in section two, examine and audit all charges and claims against their respective towns, and the compensation of all the town officers, except Supervisors, for county services.

Sec. 5. The said Board shall make a certificate to be signed by a majority of said Board, specifying the nature of the claim or demand, and to whom the demand is allowed, and shall cause said certificate to be delivered to the Town Clerk of said town, to be by him kept on file for the inspection of any of the inhabitants of said town, and the aggregate amount shall be delivered to the Supervisor, to be by him laid before the Board of Supervisors at their annual meeting. The Board of Supervisors shall cause the amount of said charges to be levied upon the property of said town, and collected as other taxes are levied and collected. The claims and compensation audited and allowed, shall be read to the electors at the next annual meeting, as directed in section three.

ARTICLE XI.

COMPENSATION.

Sec. 1. The following town officers shall be entitled to compensation at the following rates, for each day necessarily devoted by them to the service of the town in the duties of their respective offices:

Sec. 2. The Town Clerk, Assessor, Overseer of the Poor, and Supervisors, shall receive for their services, one dollar and fifty cents per day, when attending to business out of town, and one dollar for business in their town: *Provided*, That the Town Clerk shall be paid fees for the following, and not a per diem: For serving notices of election upon town officers as required by law, twenty-five cents each; for filing any paper required by law to be filed in his office, ten cents each; for posting up notices required by law, twenty-five cents each; for recording any order, any instrument of writing authorized by law, six cents for each one hundred words; for copying any record in his office and certifying the same, six cents for every one hundred words, to be paid by the person applying for the same: *Provided, further*, That at any town meeting before the electors commenced balloting for officers, they may by resolution, increase the compensation of officers.

Sec. 3. The Pound Master shall be allowed the following fees, to wit: for taking into the pound and discharging therefrom, every horse, ass or mule, and all neat cattle, ten cents each; for every sheep or lamb, three cents each; and for every hog, large or small, five [cents,] and twenty cents for keeping each head twenty-four hours in pound.

ARTICLE XII.

SUITS BETWEEN TOWNS.

Sec. 1. Whenever any controversy or cause of action

Suits between towns as—how conducted

shall exist between any towns of this State, and between any town and individual or corporation, such proceedings shall be had either at law or equity, for the purpose of trying and settling such controversy, and the same shall be conducted in the same manner, and the judgment or decree therein shall have the like effect as in other suits or proceedings of a similar kind between individuals and corporations.

How brought

Sec. 2. In all such suits and proceedings, the town shall sue and be sued by its name, except where town officers shall be authorized by law to sue in their name of office for the benefit of the town.

Instances when returnable

Sec. 3. But no towns or their officers, shall be required to appear, answer or plead to any such suit or action at the first term of the Court after the commencement thereof; (when the same shall be commenced in the District Court,) unless the process aforesaid shall be served as herein directed, at least thirty days before the commencement of the term.

Duty of supervisor

Sec. 4. In all legal proceedings against the town by name, the first process and all other proceedings required to be served, shall be served on the Supervisor of the town, and whenever any suit or proceeding shall be commenced, it shall be the duty of the Supervisor to attend to the defence thereof, and to lay before the electors of the town at the first town meeting, a full statement of such suit or proceedings, for their direction in regard to the defence thereof.

Competency of citizens of towns suing or sued as witnesses and jurors

Sec. 5. On the trial of every action in which a town will be a party or interested, the electors and inhabitants of such town, shall be competent witnesses and jurors, except that in suits and proceedings by and against towns, no inhabitant of either town shall be a juror.

Suits by towns before Justice of the Peace

Sec. 6. Any action in favor of a town, which if brought by an individual, could be prosecuted before a Justice of the Peace, may be prosecuted in such town in like manner before any such Justices; but no action to recover shall be brought before any of the Justices of the Peace residing in the town for the benefit of which the same is prosecuted, but all such actions may be brought before any one of the Justices of the Peace residing in any other town in the same county.

Measure of damages

Sec. 7. Whenever any action shall be brought to recover a penalty imposed for any trespass committed on the lands belonging to the town, if it shall appear on the trial thereof, that the actual amount of injury to such town lands in consequence of such trespass, exceeds the sum of twelve dollars and fifty cents, then the amount of actual damage with costs of suit, shall be recovered in said action, instead of any penalty for said trespass imposed by the town meeting, and such recovery shall be a bar to every other suit for the same trespass.

Sec. 8. Whenever, by any decree or decision in any suit or proceeding brought to settle any controversy in relation to town commons or other lands, the common property of a town,

or for the partition thereof, the right of any town shall be settled and confirmed, the Court in which such proceedings shall be had, may partition such lands according to right of parties.

Power of courts to partition lands

Sec. 9. In all suits or proceedings prosecuted by or against towns, or by or against town officers in their name of office, costs shall be recovered as in like cases between individuals; judgments recovered against a town, or against town officers, in actions prosecuted by or against them in their name of office, shall be a town charge, and when levied and collected, shall be paid to the person or persons to whom the same shall have been adjudged.

Costs how recovered—judgments how recovered

ARTICLE XIII.

POUNDS.

SECTION 1. Whenever the inhabitants of any town shall determine at an annual town meeting, to erect one or more pounds therein, the same shall be under the care and direction of such pound masters as shall be chosen or appointed for that purpose.

Pounds—may be erected when

Sec. 2. The inhabitants of any town may at any annual town meeting, discontinue any pounds therein.

Discontinued—when

Sec. 3. The following shall be deemed town charges :

1st. The compensation of town officers for services rendered their respective towns :

2d. Contingent expenses necessarily incurred for the use and benefit of the town :

What constitutes town charges

3d. The moneys authorized to be raised by the vote of the town meeting for any town purpose : and

4th. Every sum directed by law to be raised for any town purpose.

Sec. 4. The moneys necessary to defray the town charges of each town shall be levied on the taxable property in such town, in the manner prescribed in the Act for raising revenue and other money for State and County purposes and expenses.

Money—how raised

Sec. 5. Whenever the term of any Supervisor, Town Clerk, or Overseers of the Poor shall expire, and other persons shall be appointed or elected to such offices, it shall be the duty of such successor or successors, immediately after he or they shall have entered on the duties of the offices, to demand of his or their predecessors, all the books and papers under his or their control belonging to such office.

Successors of town officers to demand all books and papers of their predecessors

Sec. 6. Whenever either of the officers above named shall resign, or the office become vacant in any way, and another person shall be elected or appointed in his stead, the person so elected or appointed shall make such demand of his predecessors, or of any person having charge of such books and papers.

Persons elected or appointed to fill vacancy to demand all books and papers

Sec. 7. It shall be the duty of every person so going out of office, whenever thereto required, pursuant to the fore-

The duty of town officers going out of office

going provisions, to deliver upon oath, all the records, books and papers in his possession, or in his control, belonging to the office held by him; which oath may be administered by the officer to whom such delivery shall be made. It also shall be the duty of every Supervisor, and Overseer of the Poor, so going out of office, at the same time, to pay over to such successor the balance of moneys remaining in his hands, as ascertained by the auditors of town accounts.

Duty of, with regard to books and papers

Sec. 8. Upon the death of any of the officers enumerated, the successor of such officer shall make such demand as above provided, of the executors or administrators of such deceased officer, and it shall be the duty of such executors or administrators to deliver upon the like oath, all records, books and papers in their possession, or under their control, belonging to the office held by their testator or intestate.

ARTICLE XIV.

POWERS OF COUNTIES.

Powers of counties defined

Sec. 1. Each county as a body corporate, has capacity—

1. To sue and be sued in the manner provided by law.
2. To purchase and hold lands within its own limits, and for the use of said county, to the power of the Legislature over the same.
3. To make such contracts, and to purchase and hold such personal property as may be necessary to the exercise of its corporate and administrative powers; and
4. To make such orders for the disposition, regulation or use of its corporate property as may be deemed conducive to the interests of its inhabitants.

Limitation of power

Sec. 2. No county, under this organization, shall possess or exercise any corporate powers except such as are enumerated under this Act, or shall be specially given by law, or shall be necessary to the exercise of the powers so enumerated or given.

Proceedings by or against a county in whose name conveyances of land

Sec. 3. All acts or proceedings by or against a county in its corporate capacity, shall be in the name of the Board of Supervisors of such county, but every conveyance of land within the limits of such county made in any manner for the use and benefit of its inhabitants, shall have the same effect as if made to the Board of Supervisors.

How exercised

Sec. 4. The powers of a county as a body politic can only be exercised by the Board of Supervisors thereof, or in pursuance of a resolution by them adopted.

ARTICLE XV.

MEETING OF SUPERVISORS.

Board of supervisors how constituted—power to adjourn

Sec. 1. The Chairman of the Board of Supervisors of the several towns of the counties of this State, shall meet annually in their respective counties, for the dispatch of business, as a Board of Supervisors. They may also hold special meetings, at such times and places as they may find convenient,

and shall have power to adjourn from time to time as they may deem necessary

Sec. 2. The annual meetings of the Board of Supervisors shall be holden on the second Tuesday in September, in each Annual meetings when held and every year, at the County Seat, and if the Court House be deemed convenient, to be held therein.

Sec. 3. The Board of Supervisors at their first meeting in every year, shall organize by choosing one of their number How elected as Chairman, who shall preside at all meetings of the Board during the year. In case of his absence at any meeting, the members present shall choose one of their number as temporary Chairman.

Sec. 4. The Board of Supervisors of each county in the State, shall have power at their annual meetings, or at any other meetings— Power of board of supervisors

1. To make all such orders concerning the corporate property of the county, as they may deem expedient.

2. To audit all accounts chargeable against such county, and to direct the raising of such sums as may be necessary to defray the same.

3. To audit the accounts of town officers and other persons, against their respective towns, as are not otherwise provided for, and to direct the raising of such sums as may be necessary to defray the same.

4. To appropriate funds to aid in the construction of roads and bridges in any part of their respective counties, whenever a majority of the whole Board of the county may deem it proper and expedient.

Sec. 5. A majority of the Supervisors of any county shall constitute a quorum for the transaction of business, and all questions which shall arise at meetings, shall be determined by the votes of the majority of the Supervisors present, except in such cases as are otherwise provided. A majority to constitute a quorum

Sec. 6. The Board of Supervisors shall sit with open doors, and all persons may attend their meetings. Open doors

Sec. 7. Every Chairman of the Board of Supervisors shall have power to administer an oath to any person concerning any matter submitted to the Board, or connected with their powers and duties. Chairman to administer oaths

Sec. 8. The several Boards of County Supervisors in this State, shall have power to appoint the Clerk of their Board, who shall hold their office until the next general election, and until their successors are elected and qualified; *Provided*, that it shall be optional with the Board of Supervisors in any county, to appoint as such Clerk, some person other than the Register of Deeds, who shall have the qualifications of an elector, and be a resident of the county. Board of supervisors have power to appoint clerk— qualifications

Sec. 9. Such Clerk, when elected, shall hold his office for two years, and shall give such bond as the County Board shall demand, and take such oath of office as they may require. To give bond and take oath

Said Clerks so appointed and elected, shall hereafter per-

Liabilities :

form all of the duties heretofore required of the Register of Deeds, as Clerks of the Board of County Supervisors, and they shall be subject to the same liabilities, and for failure to perform said duties and for malfeasance in office.

Keep account current with treasurer

All Clerks of the County Board shall keep accounts current with the Treasurers of their several counties. They shall charge the Treasurers with all moneys paid into the Treasury, and credit them with all moneys paid out of the Treasury. All payments into and out of the Treasury shall be made on the warrant of said Clerk, who shall keep a duplicate copy thereof. The Clerk may audit and give his warrant for demands against the county, the amount of which is fixed by law, and shall draw his warrant for all claims audited and allowed by the County Board. All Clerks of the several County Boards hereafter elected, shall be styled "County Auditors : " *Provided*, That it shall be the duty of the Register of Deeds, after the passage of this Act, in all cases, on demand, to deliver over to the Board of Supervisors, all books, records, documents, tax rolls, tax lists, reports and papers, in his office, in any way pertaining or relating to taxes or tax sales of his county, together with all moneys by him collected for or on account of taxes ; and the same shall be delivered under oath and certified by the Register of Deeds.

To be styled county auditor

Register of deeds to deliver to board of supervisors all books, records and under oath

To be deposited with register of deeds

Sec. 10. The books, records and accounts of the Board of Supervisors, shall be deposited with the Register of Deeds, and shall be open without reward, to the examination of all persons.

Clerk to designate upon every account allowed by board

Sec. 11. It shall be the duty of the Clerk to designate upon every account upon which any sum shall be audited and allowed by the Board, and the charges for which the same was allowed, and he shall deliver to any person who may demand it, a certified copy of any account on file in his office, on receiving from such person five cents for every one hundred words contained in said copy.

Clerk to deliver certified copies

How taxes to be raised for county buildings

Sec. 12. Whenever a majority of the Board of County Supervisors in each or any of the organized counties of the State of Minnesota shall deem it expedient for the convenience and interest of their respective counties, that a tax should be levied upon the real and personal property of said county for the purpose of erecting a Court House, Jail, or other and all county buildings, within or at the County Seat of said county, they shall issue a proclamation of the same by publishing in the county paper, if there be one, if not, by posting up notices in three of the most public places in each organized town of said county, at least sixty days before the time of holding any general election or annual town meeting in said county.

Writors to vote for or against tax

Sec. 13. Said proclamation shall distinctly specify the amount to be raised by tax, the purpose for which such tax is assessed, and shall also specify the particular building or buildings to be built, for which such appropriation is to be

made. It shall also authorize all the male inhabitants of the county thereof, having the qualifications of electors of the State of Minnesota, to meet at the next general election or annual town meeting thereafter, and by ballot, to vote for or against the levying tax for the erection of county buildings in their respective counties.

SEC. 14. Said election shall be conducted in the same manner and at the same time, as the election for town and county officers, and the form of ballot shall be, "For tax to build County Buildings, yes;" or "For tax to build County Buildings, no;" which ballot shall be canvassed in the same manner as the ballots for the election of town and county officers, and a return thereof, certified by the Board of Election in each town, shall be made within ten days thereafter to the Register of Deeds in and for said county, or at the expiration of ten days from the time of holding said election, proceed to canvass said returns in a manner as prescribed by law for the canvass of returns of other elections, and shall make a report of the results thereof to the Chairman of the Board of County Supervisors.

SEC. 15. If a majority of all the votes cast shall be found to be against the levying a tax for the erection of County Buildings, no tax shall be levied, nor shall the question again be submitted to a vote for the period of one year; but if a majority of all votes cast shall be found to be in favor of the levying a tax for the erection of County Buildings, the Board of County Supervisors shall proceed to levy a tax upon all the real and personal property of said county, in the manner prescribed by law, for the purposes described in the before mentioned proclamation; *Provided*, said tax shall not exceed the amount specified in said proclamation. Said tax to be assessed and collected in the same manner as the tax for County and State purposes.

SEC. 16. It shall be the duty of the Board of Supervisors to take charge of the poor, and the management of the Poor House, in their respective counties that is given to the County Supervisor's Court, and the Overseers of the Poor of the several towns shall be accountable to, and their compensation shall be audited by the Board of Supervisors, and paid by the county.

SEC. 17. Each member of the Board of Supervisors shall be allowed a compensation for his services and expenses in attending the meeting of the Board, or for attending to any other business for the benefit of the town or county, at the rate of one dollar and fifty cents per day, to be audited by the Board, and paid by the county.

SEC. 18. If any Supervisor shall wilfully refuse or neglect to perform any of the duties which are or shall be required of him by law, as a member of the Board of Supervisors, he shall, for every such offense, forfeit the sum of two hundred dollars.

ARTICLE XVI

SECTION 1: That there shall be elected on the second Tuesday in October, one thousand eight hundred and fifty-nine, and thereafter biennially by the qualified voters of each county, some suitable person being a resident and qualified voter of the same county, to be county treasurer from the first day of February next succeeding his election, to continue in office two years, and until his successor is elected and qualified; the present county treasurers shall remain in office until their successors are elected and qualified, but each treasurer thus holding over under an election had in 1857, or under appointment, shall, on the first Monday of January, 1859, renew his oath of office, and execute a new bond to the county board of his county, subject to the approval of said board, and every person elected or appointed to the office of County Treasurer, shall, within ten days after he is notified of his election or appointment, file in the office of Register of Deeds, and before he enters upon the duties of his office shall give bond to the Board of Supervisors of the county, with two or more sufficient sureties, to be approved by the Board of Supervisors, and in such sum as they shall direct, conditioned that such person shall faithfully execute the duties of his office, and shall pay, according to law, all moneys which shall come to his hands as Treasurer, and render a just and true account thereof to the Board of Supervisors, or to the Auditor of public accounts of this State, when thereupon required.

Treasurer when elected—qualified—do file an acceptance and give bond—to register account

Sec. 2. Such bond, when approved by the Board of Supervisors, shall be entered upon the records and filed in the office of the Register of Deeds. Said Register of Deeds shall forward a certified copy thereof to the State Auditor, who shall file the same in his office, and such copy shall have the same force and effect as the original bond. County Treasurers' bonds shall be a lien against their real estate.

Send to be recorded—certified copy of bond to be sent to auditor—to be filed on records

Sec. 3. It shall be the duty of the County Treasurer to receive all moneys belonging to the county, from whatever source they may be derived, and all moneys belonging to the State, which by law are directed to be paid to him, and to pay and apply such moneys in the manner required by law.

To receive and disburs moneys

Sec. 4. The County Treasurer shall keep a just and true account of the receipts and expenditures of all moneys, in a book or books to be kept for that purpose, which books shall be provided at the expense of the county.

To keep accounts

Sec. 5. The County Treasurer, on receiving the delinquent tax lists from the several town collectors, shall proceed in all respects as was required by the State [Territorial] Statutes of the Register of Deeds in the manner of collecting said taxes, advertising the land and making sale thereof, and shall account for and pay over the State tax in like manner as herein-

Treasurer to act just and equity with the auditor

to Sec 105
each of the pages

In sec 34 page 60 Dec 1870
" 47 " 77 " " 1869
" 114 " 31 " " 1869

before required of the sheriff or collector, and for said services the treasurer shall receive the like compensation as has been allowed to said sheriff or collector. And within twenty days after the close of any sale of lands for unpaid taxes, said treasurer shall deliver to the auditor of his county, attested under oath, a full statement of the lands sold, and the amount for which said lands were sold, together with all assessment rolls, or tax books or delinquent lists returned by the town collectors.

SEC. 6. At the annual meeting of the Board of Supervisors, or such other times as they shall direct, the County Treasurer shall exhibit to them all his books and accounts, and all vouchers relating to the same to be credited and allowed. Treasurer to exhibit to board of supervisors

SEC. 7. Upon the death, resignation or removal from office of any County Treasurer, all the books and papers belonging to his office shall be delivered to his successor in office, upon his oath, or in case of his death upon the oath of his executors or administrators. In case such treasurer shall have left the county, a demand may be made of any one having charge of the books or papers belonging to said office, shall surrender them up, and on oath if required. How to be made

SEC. 8. If any such preceding County Treasurer, or in case of his death, if his executors or administrators shall refuse or neglect to deliver such books, papers and moneys upon oath, when lawfully required or demanded, every such person shall forfeit for the use of the county, the sum of one thousand dollars. Penalty for refusal

SEC. 9. The County Treasurers shall be allowed in their settlement with the Auditor, for receiving the State tax from the town collectors and paying the same into the State Treasury, adjusting the accounts of said town collectors, correcting non-resident lists, charge a commission of one per cent. when the amount does not exceed ten thousand dollars, and a half of one per cent. on all received from town collectors over that amount. Treasurer to receive commission

SEC. 10. Whenever any County Treasurer shall fail or refuse to pay over the county revenue, the Board of Supervisors shall cause suit to be prosecuted on his bond, and the Auditor shall have the same power to prosecute suit against the County Treasurers, on the copy of the bonds, as is allowed by law for prosecuting suits against County Collectors. To be prosecuted for failure to pay over

SEC. 11. All moneys recovered in any such actions shall be paid or appropriated for the use contemplated or directed by law. How appropriated

ARTICLE XVII.

OF THE PLAN BY WHICH PROPERTY IS TO BE ASSESSED.

SECTION 1. Every person shall be assessed in the town where he resides for all lands owned by him in such town. Assessment—when to be made
All lands owned by any person which are not situated in

the town where such owner may reside, shall be taxed as non-resident as hereinafter provided.

How assessed

Sec. 2. Every person shall be assessed in the town where he resides, where the assessment is made, for all personal estate owned by him, including all such personal estate in his possession or under his control as trustee, guardian, executor or administrator, and in no case shall property held under either of these trusts, be assessed to any other person.

How assessed—
companies to be
taxed—stage com-
panies

Sec. 3. The real estate of all incorporated companies liable to taxation, shall be assessed in the town where the same shall lie in the same manner as the real estate of individuals. All the capital stock of any incorporated company liable to taxation, shall be assessed in the town where the principal office of said company is located or business transacted. In case of toll bridges, the company owning such bridge shall be assessed in the town where the tolls are collected. The horses and stages of stage companies shall be taxed in the town where they are usually kept.

ARTICLE XVIII.

AUDITORS BOOKS—LIST OF TAXABLE PROPERTY.

Clerk of county
board to procure
blanks or books
for assessors—ex-
pense of such
books paid by
county—clerk to
present assessor
with list of taxa-
ble property

SECTION 1. It shall be the duty of the Clerk of the County Board in each county to procure or prepare, in conformity with the instructions he may from time to time receive from the State Auditor, blanks or books properly ruled, with suitable heading, for the use of the assessors of the several towns in his county, a suitable number of which shall always be ready for the assessors throughout the county, and each assessor shall be supplied with the same before the first day of June in each year. The expense of purchasing the same shall be audited by the county board and paid by the county. He shall also present each assessor with a list of all taxable lands within their respective towns, that have not been before furnished.

Time and manner
of making

Sec. 2. Between the first days of June and July in each year, the Assessor shall proceed to ascertain by diligent inquiry, the names of all the taxable inhabitants in his town, and also the taxable property, real or personal, within the same, and he shall set down in separate columns, as headed, the number or quantity and value of each article of taxable property, according to the best of his information and judgment.

Persons aggrieved,
and how relieved

Sec. 3. The Assessor shall complete the assessment on or before the first Tuesday in July in each year, and shall on that day meet with the Town Clerk and Supervisors at the [office] of the Town Clerk, and, on the application of any person aggrieved, they shall review the assessment, and if the board, or a majority of them, think it advisable, they may reduce the assessment of such person, and in such case the Assessor shall correct his list. *Provided*, That in counties not yet assessed by Township Assessors, assessments may

be made in any month under the direction of the Clerk of the Board of Supervisors during the year, and when so made shall be legal and binding as in other cases.

SEC. 4. After the assessment roll is corrected, according to Section three of this article, the assessor shall attach thereto and sign a certificate in the following form: Form of certificate

"I hereby certify that I have set down in the above assessment roll, all the real and personal estate situated in the town (or district as the case may be) according to my best information, and that I have estimated the true value thereof, according to the best of my judgment and belief."

SEC. 5. The Assessors, in the execution of their duties, shall use forms and pursue the instructions which shall from time to time be transmitted to them by the State Auditor or Clerk of the County Board. Instructions and forms

SEC. 6. In assessing lands and town lots, the Assessor shall assess each lot and each section, and as far as practicable, each government subdivision of a section by itself, and shall return the assessment roll, certified, to the Clerk of the County Supervisors, on or before the first day of September in each year. Time of return

SEC. 7. The clerk, upon the receipt of the several assessment rolls, shall compare the same with the list of taxable lands on file in his office, correcting all errors that he may discover and add to the roll of the proper town the name of the owner, if known, and the description of all such lands as have been omitted by the assessors which are liable to taxation. He shall then make a fair copy of the several assessment rolls; which copy, with the original, shall be laid before the county board, at their annual meeting in each year; for which services the clerk shall be allowed one cent for each tract of land, and one cent for each person's name, and valuation of personal property contained in said rolls. Clerk to correct errors—clerk to copy assessment roll for county board—compensation for such as

SEC. 8. If any assessor shall willfully neglect or refuse to perform any of the duties required of him by this Act, he shall forfeit to the county the sum of twenty-five dollars. Penalty for neglect of assessor

ARTICLE XIX.

OF THE EQUALIZATION OF ASSESSMENTS AND THE CORRECTION OF THE ASSESSMENT ROLLS.

Board of supervisors to equalize assessment—

1 make alterations in description of lands of non-residents

SEC. 1. The Board of Supervisors of each county, at their annual meeting, shall examine the Assessment Rolls of the several towns in their county, for the purpose of ascertaining whether the valuations in one town or district bear a just relation to all the towns or districts in the county, and they may increase or diminish the aggregate valuation of real estate in any town or district, by adding or deducting such sums as may in their opinion, be necessary to produce a just relation between the valuation of real estate in the county;

but they shall in no instance, reduce the aggregate valuations of all the towns and districts below the aggregate valuation thereof as made by the assessor. They may make such alterations in the descriptions of lands of non-residents as they may deem necessary, and they shall assess the value of all such lands as have been omitted by the Assessor, and listed by the Clerk, and cause the same to be placed opposite the description of said lands in a column for that purpose.

Board of supervisors to fix a rate of assessment—correct the assessment roll and endorse it—town clerk to call on county clerk for roll

SEC. 2. They shall, at their annual meeting, fix upon a certain rate on the hundred dollars, to be levied upon the taxable property, both real and personal, in their respective counties for county purposes, which they shall cause to be entered on their record. They shall carefully compare the copy made by the Clerk with the original assessment roll; and when so compared and corrected, they shall cause taxes to be extended on the copy. They shall also cause to be endorsed on the original assessment roll the amount per cent. levied on each hundred dollars of valuation, as taxes thereon, under the hand of their Chairman, attested by the Clerk and the seal of the county; which roll shall remain in the County Clerk's office until the month of March thereafter. The Town Clerk shall call on the County Clerk during the month of March, in each year, for said roll of the previous year, of their [respective towns, which rolls they shall file in their] respective offices for the use of the town.

Separate valuations—aggregate valuations—certificate to be sent to auditor of state

SEC. 3. They shall cause to be estimated and set down in a separate column for that purpose, in the copied assessment roll, opposite the several sums set down as valuations of real and personal estate, the respective sums in dollars and cents, to be paid as a tax thereon. They shall also cause to be added up and set down, the aggregate valuation of the real and personal estate, in the several towns and districts, as corrected by them, and the County Clerk shall transmit to the State Auditor, by mail, a certificate of such aggregate valuation, showing separately the aggregate valuation of real and personal estate, and the amount of State and County tax.

When delivered to collector

SEC. 4. The Board of County Supervisors shall cause the copied and corrected assessment roll of each town or district in their respective counties, with the taxes extended thereon, to be delivered to the Collector of such town or district, on or before the fifteenth day of November in each year.

Warrant for collection of tax how made and delivered

SEC. 5. To each assessment roll so delivered to a Collector, a warrant, under the hand and seal of the Chairman of the Board of Supervisors, attested by the County Clerk, shall be annexed, commanding such Collector to collect from the several persons named in the assessment roll, the several sums mentioned in the last column of such roll, opposite their respective names. The warrant directed to the Collector of a town shall direct the Collector, out of the moneys to be collected, after deducting the compensation which he may be

legally entitled to, which compensation shall be three per cent. on the hundred dollars of tax, to pay over to the Chairman of the Board of Supervisors the amount of tax collected for the support of highways and bridges, and to the County Treasury, the State and County tax collected by them. The County Treasurer shall pay over to the proper officers, the amount of tax collected by them on delinquent and non-residents estate.

Sec. 6. In all cases, the warrant shall authorize the Collector, in case any person named in such assessment roll shall neglect or refuse to pay his tax, to levy the same by distress and sale of the goods [and] chattels of such person, and it shall require payment thereon specified to be made by such Collector, before the fifteenth day of February next, in gold or silver coin.

Collector—how to proceed in case of neglect or refusal to pay tax

Sec. 7. The Chairman of the Board of Supervisors, and Clerk, as soon as the assessment rolls have been delivered to the several Collectors, with such warrant annexed, shall transmit, under their hands and seals, to the Treasurer of the County, an account thereof, stating the names of the several Collectors, the amount they are respectively to collect, the purpose for which the same are to be collected, and the person to whom, and the times when, the same are to be paid, and the County Treasurer on receiving such accounts, shall charge to such Collector the sum to be collected by him.

Chairman of board and clerk to account to treasurer

ARTICLE XX.

OF THE MANNER IN WHICH TAXES ARE TO BE COLLECTED, AND THE DUTIES OF COLLECTORS.

Sec. 1. Every Collector, on receiving the tax list and warrant, shall proceed to collect the taxes therein named, and for that purpose, shall call at least once on the person taxed, or at his or her place of residence, and demand payment of the taxes charged to him on his property. In case any person shall refuse or neglect to pay the tax imposed on him, the Collector shall levy the same by distress and sale of goods and chattels of the person who ought to pay the same.

Mode of collection—in case of refusal to pay—distress

Sec. 2. The Collector shall give public notice of the time and place of sale, and of the property to be sold, at least ten days previous to the sale, by advertisement, to be posted up in at least three public places in the town where such sale is to be made. The sale shall be by public auction.

Notice of sale

Sec. 3. If the property distrained shall be sold for more than the amount of taxes, the surplus shall be returned to the person in whose possession such property was when the distress was made.

How disposed of

Sec. 4. In case any person upon whom any tax shall be assessed, under the provisions of this Act, in any town or district, shall have removed out of such town or district, after

On removal &c Tax how collected

such assessment and before payment of such tax, it shall be lawful for the Collector of the town where such tax was assessed, to levy and collect such tax of the goods and chattels of the person assessed, in any town or district in this State to which [the] person may have removed, or in which he may reside.

Collector to pay over to treasurer, collector to retain compensation—duplicate receipts for moneys paid over

SEC. 5. Every Collector shall pay over, within one week after the time mentioned in his warrant for paying the moneys directed to be paid to the town officer of his town, and to the County Treasurer, the sums required in such warrant to be paid to them respectively, retaining the compensation to which he may be legally entitled. The town officers to whom any moneys shall be paid, shall deliver to the Collector duplicate receipts therefor, one of which shall be filed by the Collector with the County Treasurer, which shall be to the credit of the Collector, and no other evidence of such payment shall [be required] by the Treasurer.

Duty of collector—to make oath when—to what

SEC. 6. If any of the taxes entered in his tax bill shall remain unpaid, and the Collector shall not be able to collect the same in the time required by his warrant, he shall then deliver to the County Treasurer his tax book, and a list of such taxes due and unpaid, and on making oath before the County Treasurer, or in his absence, before a Justice of the Peace, that the sums named in said list remaining unpaid, and that he has not, upon diligent inquiry, been able to find any goods or chattels belonging to the person liable to pay such taxes, whereon he could levy the same, he shall be credited by the Treasurer the amount thereof, and the Treasurer shall give the Collector a receipt thereof.

Vacancies in office of collector—how filled

SEC. 7. If any person chosen or appointed to the office of Collector of any town or district, shall refuse to serve or shall die or resign, or the office become vacated in any other way, before he shall have entered on or completed the duties of his office, or shall be in any way disabled from completing the same, the Supervisors and Justices of such town or district, or any two of them, shall forthwith appoint a Collector for the remainder of the year, who shall be subject to like penalties, and have the same powers and compensation as the Collector in whose place he was appointed, and the Town Clerk shall forthwith give notice of such appointment to the County Treasurer. But such appointment shall not relieve the former Collector from any liability incurred by him.

Warrant in case of appointment—when prior warrant can not be obtained—how collector to proceed

SEC. 8. If any warrant shall have been issued, as by law provided, prior to any appointment under the last section, the original warrant, if it can be obtained, shall be delivered to the Collector so appointed, and shall be considered as giving him the same powers as if originally issued to him. But if such warrant cannot be obtained, a new one shall be made out in the same manner as the original was, and upon every such appointment, the Supervisor of such town may extend the time for collection, not exceeding thirty days, if he shall

think it necessary, of which extension, he shall forthwith give notice to the County Treasurer. The collector so appointed, shall keep an account of all collections made by the former Collector, so far as he can ascertain the same, and when any one shall present a receipt for taxes paid to the former Collector, he shall mark against the amount of taxes so paid, to whom paid, and the time when paid.

Sec. 9. If any Collector shall refuse or neglect to pay over the sums required by his warrant, to the proper person, or account for the same as unpaid, the County Treasurer shall, within twenty days after the time when such payments ought to have been made, issue a warrant under his hand and seal directed to the Sheriff of the county, commanding him to levy such sums as shall remain unpaid and unaccounted for by such Collector, of the goods, chattels, lands and tenements of such Collector, and pay the same to the County Treasurer, and to return such warrant within forty days after the date thereof, which warrant the Treasurer shall immediately deliver to the Sheriff of the County.

Duties of treasurer in case of neglect or refusal of collector to pay over money

Sec. 10. The Sheriff to whom such warrant is directed, shall immediately cause the same to be executed, and shall make return thereof to the Treasurer within the time specified, and shall pay to him the money received in virtue thereof, deducting therefrom as his fees, the same compensation as the Collector would have been entitled to retain. Such part of the moneys, if any, as ought to have been paid by the Collector, to the town officers, shall be paid by the Treasurer to the officers to whom the Collector was directed to pay the same, but if the whole amount of moneys due from the Collector, shall not be collected in such warrant, the County Treasurer shall first retain the amount which ought to have been paid to him, before making any payment to the town officers.

Sheriff to execute warrant

Sec. 11. If the whole sum due from said Collector shall be collected, the Sheriff shall so state in his return; but if any part only, or if no part of such sum shall be collected, the Sheriff shall state in his return the amount levied, if any, exclusive of his fees, and shall also certify that such Collector has no goods or chattels, lands or tenements in his county, from which the moneys, or the residue thereof, as the case may be, could be levied, and in either case, the Treasurer shall immediately give notice to the Supervisor of the town or district, of the amount due from such Collector, and the Supervisor shall forthwith cause the bond of such Collector to be put in suit, and shall be entitled to recover thereon the sum due from such Collector, with costs of suit, and the moneys recovered shall be applied and paid to the Supervisor, in the same manner in which it was the duty of the Collector to have applied and paid the same.

Sheriff's return

Supervisor to cause suit on bonds

Sec. 12. If any Sheriff shall neglect to return any such warrant, or to pay the money collected thereon, within the

County treasurer
to institute suit

time limited for the return of said warrant, or shall make any false returns thereon, the County Treasurer shall forthwith proceed to collect the whole sum directed to be levied by such warrant, by a proper suit therefor, and he may proceed in the first instance, by a writ of attachment against the goods and chattels, lands and tenements, rights and credits, of such Sheriff, and the same proceeding may be had thereon in the proper Court, as provided by law in ordinary cases of attachment.

Neglect or refusal
to pay over deem-
ed a felony—pen-
alty

SEC. 13. The neglect or refusal of any Collector, Constable or other town or county officer, who shall have collected or received any sums of money in his capacity as such officer, to pay over such money or any part thereof, to the person or persons to whom such money shall be due or belonging, or for the purpose for which such money was collected or received, when the same shall be due or demanded by the proper person or authority, shall be deemed a felony, and shall be punished by imprisonment in the County Jail or State Penitentiary, for the term of one year for each and every one thousand dollars so neglected or refused to be paid over, and in the same proportion of time for any less sum. And the person so offending shall be forever thereafter incapable of holding any office in this State.

Certificate in case
of settlement

SEC. 14. Upon the settlement of the amount of taxes directed to be collected by any Collector in any of the towns or districts of this State, the County Treasurer shall give to such Collector a certificate of the settlement, which shall be his discharge in full.

ARTICLE XXI.

OF ROADS, HIGHWAYS AND BRIDGES.

Supervisors to
have the care and
superintendence
of roads and
bridges—their
duties

SEC. 1. The Supervisors in the several towns in this State, shall have the care and superintendence of roads and bridges therein; and it shall be their duty to give directions for the repairing of the roads and bridges in their respective towns; to regulate the roads already laid out, and to alter each of them as they, or a majority of them, shall deem proper, as hereinafter provided, to cause the roads and the bridges which are or may be erected over streams intersecting roads, to be kept in repair; to divide their respective towns into so many road districts as they shall deem convenient, by writing under their hands, to be lodged with the Town Clerk, and by him entered in the town records, such division to be made annually if they shall deem it necessary, and in all cases, to be made at least ten days before the annual town meeting; to assign to each of the said road districts, such of the inhabitants liable to work on highways as they shall think proper, having such regard to proximity of residence as may be, and to require the Overseers of Highways, from time to

time, as often as they shall deem necessary, to warn all persons liable to work on roads, to come and work thereon, with such tools, carriages, cattle or teams, as the said Overseers, or either of them shall direct. (1, 2, 3, 4.)

Sec. 2. The Supervisors in each town shall render to the Board of Town Auditors, at their annual meeting for auditing the accounts of town officers, an account in writing, stating the labor assessed and performed in such town, the sums received by such Supervisors for fines and commutations and all other moneys received under this Act; a statement of the improvements necessary to made on the roads and bridges, and an estimate of the probable expense of making such improvements, beyond that the labor to be assessed in that year and the road tax will accomplish; also, a statement in writing, of all expenses and damages in consequence of laying out, altering or discontinuing the roads.

Supervisors to render accounts of labor assessed, moneys received expenses &c

Sec. 3. It shall be the duty of Overseers of Highways in each town, to repair and keep in order the roads within their several districts for which they shall have been elected; to warn all persons from whom labor is due, to work on the highways at such times and places within their several districts, as they may think proper; to collect all fines and commutation money, and to execute all lawful orders of the Supervisors; and to deliver to the Town Clerk, within sixteen days after election of appointment, a list subscribed by such Overseer, or the names of all the inhabitants in his road district who are liable to work on the highways.

Overseers to repair and keep in order roads—warn persons to work—to collect fines &c

Sec. 4. If any person chosen or appointed to the office of Overseer of Highways shall refuse to serve, or if his office shall become vacant, the Supervisors of the town shall, by warrant under their hands, appoint some other person in his stead; and the Overseer so appointed shall have the same powers, be subject to the same orders, and liable to the same penalties as Overseers chosen at town meetings.

In case the office of overseer becomes vacant—supervisors to appoint

Sec. 5. The Supervisors making the appointment shall cause such warrant to be forthwith filed in the office of the Town Clerk, who shall give notice to the person appointed, as in other cases.

Warrant to be filed with town clerk—town clerk to notify

Sec. 6. Every Overseer of Highways who shall refuse or neglect to perform any of the duties of this Act, or which may be lawfully required of him by the Supervisors of his town, shall for every such refusal or neglect forfeit the sum of ten dollars, to be sued for by the Chairman of the Board of Supervisors of the town, and when recovered to be applied by him in making and improving the roads and highways therein.

Whenever overseer neglects to perform duties he shall forfeit &c

Sec. 7. The Supervisors of each town shall meet at the Town Clerk's office, within eighteen days after they shall be chosen, on such day as they shall agree upon and afterwards at such other times and places as they shall think proper.

Supervisors when & where to meet

Sec. 8. The Town Clerk shall deliver the list filed by the

How assessed

Overseers to the Supervisors, who shall proceed to ascertain, estimate and assess the highway labor and road tax to be performed and paid in their town the next ensuing year.

Supervisors to assess road tax on real estate—lists how made

SEC. 9. Every male inhabitant being above twenty-five years and under the age of fifty, excepting paupers, idiots, lunatics, and such others as are exempt by law, shall be assessed, at least two days in each year. Supervisors shall assess a road tax on all real estate liable to taxation, of the town, to any amount they may deem necessary, not exceeding fifty cents on each one hundred dollars of value, as valued on the assessment roll of the preceding year. They shall affix the name of each person named in the lists so furnished by the Overseers, the number of days assessed to each person for highway labor, and also a description of each tract of land and the name of the owner, if known, with the valuation thereof, as taken from the assessment roll of the previous year, and the amount of the road tax assessed thereon in a separate volume. The lists so prepared shall be signed by the Supervisors and deposited with the Town Clerk, to be filed in his office.

Copies of lists to be delivered to overseer—what to contain

SEC. 10. The Supervisors shall direct the Town Clerk to make a copy of each list, shall sign such copies, after which they shall cause the several copies to be delivered to the respective Overseers of Highways of the several districts in which the highway labor is assessed. One copy for each Overseer shall contain the name and number of days assessed to each person, the other the land road tax.

Names to be added by overseer

SEC. 11. The names of persons left out of such list, and of new inhabitants, shall from time to time be added to the several lists and they shall be rated by the Overseers in the same proportion, to work on the highways, as others rated by the Supervisors on such lists.

ARTICLE XXII.

NOTICE TO PERSONS LIABLE TO WORK ON ROADS.

Overseer to give three days notice—requirements of notice

SEC. 1. It shall be the duty of Overseers of Highways to give at least three days notice to all persons assessed to work on highways and living within the limits of their respective districts, of the time and place when and where they are to appear for that purpose and with what implements; but no person being a resident of the town shall be required to work on any highway other than in the district in which he resides.

Commutation money how expended

SEC. 2. Every person liable to work on the highways shall work the whole number of days for which he shall have been assessed, but every such person, other than the Overseers of Highways, may elect to commute for the same, or for some part thereof, at the rate of one dollar and fifty cents per day; in which case such commutation money shall

be paid to the Overseers of Highways of the district in which the person commuting shall reside, to be applied and expended by the Overseer, in the improvements of the roads and bridges in the same district.

Sec. 3. Every person intending to commute for his assessment or any part thereof, shall, within twenty-four hours after he shall be notified to appear and work on the highways, pay the commutation money for the work required of him by such notice, and the commutation shall not be considered as made until such money be paid. Commutation not made until money is paid

Sec. 4. Every Overseer of Highways shall have power to require a team or cart, wagon or plow, with a pair of horses or oxen and a man to manage them, from any person having the same within his district, who shall have been assessed two days or more, and who shall not have commuted his assessment, the person furnishing the same upon such requisition shall be credited for two days for each day's service therewith. Teams &c may be required

Sec. 5. Every person assessed to work on the highways and warned to work, may appear in person, or by an able-bodied man as a substitute, and the person or substitute so appearing shall actually work ten hours in each day, under a penalty of fifteen cents for every hour such person or substitute shall be in default, to be imposed as a fine on the person assessed. Also may employ substitutes — ten hours to constitute a day's work — penalty for default

Sec. 6. Every person so assessed and duly notified, who shall not commute and who shall refuse or neglect to appear as above provided, shall forfeit for every day's refusal or neglect, the sum of two dollars. If he was required to furnish a team, carriage, man or implements, and shall refuse or neglect to comply, he shall be fined as follows: Persons neglecting or refusing to appear to be fined — in what cases

For [wholly] omitting to comply with such requisition, four dollars for each day.

For omitting to furnish a cart, wagon or plow, one dollar for each day.

For omitting to furnish a pair of horses or oxen, one dollar and fifty cents for each day.

For omitting to furnish a man to manage the team, one dollar and fifty cents for each day.

Sec. 7. It shall be the duty of every Overseer of Highways, within six days after any person so assessed and notified, shall be guilty of any refusal or neglect for which a penalty or fine is prescribed in this Act, unless a satisfactory excuse shall be rendered to him for such refusal or neglect to make complaint to one of the Justices of the Peace of the town. Complaint for neglect or refusal

Sec. 8. The Justice to whom such complaint shall be made, shall forthwith issue a summons, directed to any Constable of the town, requiring him to summon such delinquent to appear forthwith before such Justice, at some place to be specified in the summons, to show cause why he should not Summons required — time of — how served

be fined according to law for such refusal or neglect, which summons shall be served personally or by leaving a copy at his abode.

Fine—how collected

SEC. 9. If upon the return of such summons no sufficient cause shall be shown to the contrary, the Justice shall impose a fine as is provided in this Act for the offense complained of, and shall forthwith issue a warrant under his hand, directed to any Constable of the town where such delinquent shall reside, commanding him to levy such fine, with the costs of proceedings, on the goods and chattels of such delinquent.

Fine when collected—how disposed of

SEC. 10. The Constable to whom such warrant shall be directed shall forthwith collect the moneys therein mentioned. He shall pay the fine, when collected, to the Justice who issued the warrant, who is hereby required to pay the same to the Overseer who entered the complaint, to be by him expended in improving the roads and bridges in the district over which he is Overseer.

Penalty—how applied

SEC. 11. Every penalty collected for neglect or refusal to appear and work on the highways shall be set off against his assessment upon which it was founded, estimating each two dollars collected as a satisfaction for one day's work.

Acceptance of excuse not to re-lease—from road list

SEC. 12. The acceptance by an overseer of any excuse for refusal or neglect shall not in any case exempt the person excused from commuting for or working the whole number of days for which he shall have been assessed during the year.

How paid

SEC. 13. Every Overseer of Highways shall be entitled to one dollar and fifty cents per day, to be paid out of fines and commutation money, for every day he is necessarily employed in the execution of his duties as Overseer, beyond the amount of his own highway labor and road tax—the number of days to be accounted to, and audited by the Supervisor of the town. When there are no funds from fines or commutations, the Supervisors may pay the Overseers out of other funds in their hands.

Notice to work out—how tax may be paid

SEC. 14. It shall be the duty of the Overseer of Highways to warn all residents of his district against whom a land road tax is assessed, giving them three days' notice to work out the same on the highways, and he shall receive such tax in labor from every able bodied man, or his substitute, at the rate of one dollar per day, and any person or his agent may pay such tax in road labor at the rate of one dollar per day, or any person may pay such tax in money if he elect so to do.

How payment to be marked

SEC. 15. It shall be the duty of the Overseers of Highways, when such land tax has been paid, either in money or labor, to write the word "paid" directly against each name or tract in his list on which the same has been paid.

SEC. 16. Every Overseer of Highways shall deliver to the Supervisor of his town, at least five days previous to the an-

nual meeting of the Supervisors, the list furnished by the Supervisors, containing the land road tax, with his certificate thereon, that on all tracts of land in said list, opposite which the word "paid" is not written, such tax is due and remains unpaid, according to the best of his knowledge and belief.

Return of certificate—to whom—and what to contain

Sec. 17. If any Overseer shall refuse or neglect to deliver such list with his certificate, as provided in the last section, he shall, for every offence, forfeit the sum of five dollars, and also the amount of tax remaining unpaid, to be recovered by the commissioners of highways and applied by them in improving the bridges and roads of such town.

Refusal or neglect—overseer to suffer penalty

Sec. 18. It shall be the duty of the Supervisors of the several towns, to receive the lists of the Overseers of Highways pursuant to the preceding section, and lay the same before the Board of Supervisors at their annual meeting, and to cause the amount of such arrearages of road tax to be levied on the lands so returned, and to be collected in the same manner that the contingent charges of the county are levied and collected, and to order the same, when collected, to be paid over to the Supervisors of the town, to be by them applied to the construction of roads and bridges.

Duty of board of supervisors

Sec. 19. It shall be the duty of every Overseer of Highways, to have at least three-fourths of the road labor assessed in his district, worked out or actually expended on the highway previous to the first day of October in each year.

When to be done

Sec. 20. Every Overseer of Highways shall, on the second Tuesday next preceding the time of holding the annual town meeting in his town, within the year for which he is elected or appointed, render to one of the Supervisors of the town, an account in writing, containing,

Form and order of lists—nature of returns

First—The names of all the persons assessed to work on the highways in the district of which he is overseer.

Second—The names of all those who have actually worked on the highways, with the number of days they have worked.

Third—The names of all those who have been fined, and the sums in which they have been fined.

Fourth—The names of all those who have commuted and the manner in which the moneys arising from fines and commutations have been expended by him.

Sec. 21. Every such overseer shall also then and there, pay to the Supervisors all moneys remaining in his hands unexpended, to be applied by the Supervisors on the roads and bridges in the town.

Overseers to pay over money

Sec. 22. If any overseer shall refuse or neglect to render such account, or if, having rendered the same, he shall refuse or neglect to pay any balance which may then be due from him, he shall for every such offence forfeit the sum of five dollars, to be recovered, with the balance of the moneys remaining in his hands, by the Supervisors of the town, and applied to the making or improving of roads and bridges in such town.

Penalty for refusal or neglect

ARTICLE XXIII.

ALTERATION OR DISCONTINUANCE OF ROADS.

Supervisors to lay out, alter or discontinue roads—legal voters to petition—petition how made

SEC. 1. The Supervisors of the town may alter or discontinue any road, or lay out any new road, State and county roads excepted, when petitioned by any number of legal voters not less than twelve, residing within one mile of the road so to be altered, discontinued or laid out. Said petition shall set forth in writing, a description of the road and what part thereof is to be altered or discontinued, and if for a new road, the names of the owners of the land, if known, over which the road is to pass, the point at which it is to commence, its general course, and the point near which it is to terminate.

Notice when and where to be posted

SEC. 2. Whenever any number of legal voters determine to petition the Supervisors for the alteration or discontinuance of any road or laying out of any new road, they shall cause a copy of their petition to be posted up in three of the most public places of the town twenty days before any action shall be had in relation thereto.

Supervisors to personally examine road, and to hear reasons for and against

SEC. 3. Whenever the Supervisors shall receive a petition in compliance with the two preceding sections, they, or a majority of them, shall, within ten days after the expiration of the twenty days named in Section two, personally examine the proposed alteration, discontinuance or route for the new road proposed, and shall hear any reasons that may be offered for or against altering, discontinuing or laying out the same. If they shall consider such alteration, discontinuance, or laying out necessary and proper, and that the public interest will be promoted thereby, they shall grant the prayer of the petitioners as hereinafter provided.

Supervisors to cause survey to be made—surveyor to report with plat, &c

SEC. 4. Whenever the Supervisors shall determine to lay out any new road, or alter any old one, they shall cause a survey to be made by a competent surveyor, who shall make a report to them of such survey, accompanied with a plat, particularly describing the route by metes and bounds, courses and distances; they shall incorporate such report and survey, accompanied with the plat in an order to be signed by them, declaring such road so altered or laid out, to be a public highway, which order, together with the petition, shall be deposited with the Town Clerk, who shall note the time of filing the same, but on refusal shall note the fact on the back of such petition.

Town clerk to file orders &c

SEC. 5. It shall be the duty of the Town Clerk, whenever any order of the Supervisors for laying out, altering or discontinuing a road shall be received by him, to carefully file the same, and the time hereinafter limited for appealing from such order shall be computed from the time of filing the same; but the Town Clerk shall not record such order until a final decision is made, and not then unless such order is confirmed.

Sec. 6. The damages sustained by reason of laying out, or opening or altering any road, may be ascertained by the agreement of the owners and the Supervisors, and unless such agreement be made, or the owners shall in writing release all claim to damages, the same shall be assessed in the manner hereinafter prescribed, before the same shall be opened or worked or used. Every agreement and release shall be filed in the Town Clerk's office, and shall forever preclude such owners of such lands from all further claim for such damages. In case the Supervisors and the owners of land claiming damages cannot agree, it shall be the duty of the Supervisors to assess the damages at what they may deem just and right to each individual claimant with whom they cannot agree, and deposit a statement of the amount of damages so assessed to each individual with the Town Clerk, who shall note the time of filing the same. It shall be the duty of the Supervisors, in all cases of assessing damages, to estimate the advantages and benefits the new road, or alteration of an old one, will confer on the claimants for the same, as well as the disadvantages.

Damages—how ascertained and assessed

Sec. 7. Any person or persons being owners of or agents for any tract of land over which any highway, altered, discontinued or laid out, shall run, feeling themselves aggrieved by any order made by the Supervisors, may appeal from the same at any time within thirty days after the filing of such order in the Town Clerk's office. Such appeal shall note the time such order was filed, and shall be made to any three members of the board of County Supervisors, neither of whom shall be a resident of the town in which such highway is situated. All persons who wish to make an appeal from such order, shall act in concert and make their appeal to the same three Supervisors.

Persons aggrieved may appeal—when and to whom

Sec. 8. Every such appeal shall be in writing, addressed to the Supervisors, and signed by the party or parties appealing. It shall briefly state the ground on which it is made and whether it is brought in relation to damages assessed by the Supervisors, or in relation to the alteration, discontinuance, or laying out of the road, or whether it is brought to reverse entirely the determination of the Supervisors, or only to reverse a part thereof; and in the latter case it shall specify what part. The appeal shall be left with one of the three county Supervisors, by the person or persons appealing, and such person or persons shall also leave a notice of such appeal to the other County Supervisors to whom the appeal is made.

Must be in writing—what must be stated

Sec. 9. It shall be the duty of the Supervisors to whom the appeal is made, to agree on a time when and where they will meet to consider the same; which shall be at some place deemed convenient at or near the road to be examined.

Proceedings of supervisors in case of appeal

Sec. 10. The person or persons making the appeal, shall cause a notice in writing, of the time and place agreed on by

Notice of hearing to be served on supervisors and petitioners—notice must be eight days

the three Supervisors, when and where they will meet, to be served on each of the Supervisors from whose order they appealed, and also on at least three of the petitioners who petitioned in relation to such road; which notice shall be served at least eight days before the time named therein, by delivering one to each Supervisor, or leaving one at each of their dwellings, and in like manner shall notice be served on three petitioners.

How conducted

SEC. 11. It shall be the duty of the county Supervisors to convene at the time and place mentioned in the notice, and to hear the proofs and allegations of the parties. They shall have power to issue precess to compel the attendance of witnesses, and may adjourn from time to time, as may be necessary. Their decision, or that of any two of them, shall embrace the whole matter in controversy. They shall first consider the propriety and expediency of locating, altering or discontinuing the road; secondly, the subject of damages, if such subject was embraced in the appeal under which they are acting, and they shall fix on the amount of damages which, in their judgment, is right and just to be paid to each person claiming, but no person shall be entitled to a re-assessment of damages, unless his or her name appears in the appeal in reference to that subject.

Compensation of supervisors in case of appeal

SEC. 12. Every such Supervisor shall be entitled to receive three dollars for each day employed in hearing and deciding such appeal, to be paid by the party appealing, when the determination of the Supervisors is sustained, but if reversed, to be paid by the town.

How to proceed

SEC. 13. Upon the refusal of the Supervisors to alter, discontinue or lay out any new road petitioned for, as provided in Section one of this Article, any one of the petitioners may appeal from such determination, in the same manner and subject to the same provisions and restrictions as relates to persons who feel themselves aggrieved by a determination of the supervisors to alter, discontinue or lay out a new road.

Duty of supervisors in case of appeal from their determination

SEC. 14. When an appeal shall have been made from the determination of the Supervisors refusing to lay out, alter or discontinue [a road and the county Supervisors shall reverse such determination, such county Supervisors shall alter, discontinue], or lay out the road applied for, as the case may be, and in doing so, shall proceed in the same manner in which Supervisors of towns are directed to proceed in like cases. Such roads shall be opened by the Supervisors of the town in the same manner as if laid out by themselves.

Supervisors to act in case of appeal after expiration of his term of office

SEC. 15. In case any one of the county Supervisors to whom such application shall have been made shall become unable to attend before the determination of such appeal, it shall be the duty of the Supervisors named therein, to select another of the Supervisors of the county, who shall act with them in all subsequent proceedings in the same manner as if he had been originally named in the appeal. In case the

term of office of any county Supervisor shall expire before the determination of such appeal, he shall continue to act in the premises the same as if he had been re-elected.

SEC. 16. The amount of damages as finally settled by the three county Supervisors, or as agreed on by the Supervisors, together with all charges of officers and other persons employed in laying out or discontinuing any road, shall be rendered by the Supervisors to the board of Town Auditors, with the amount of damages and charges due each individual, which account shall be audited by said board, certified to and deposited with the Town Clerk. The Town Clerk shall make out the aggregate amount of such damages and charges with his certificate thereto attached, and deliver the same to chairman of the board of Supervisors of the town previous to the annual meeting of the board of county Supervisors.

Damages as finally settled—how paid

SEC. 17. After a final decision by any three Supervisors to whom any road difficulty has been appealed, if in the opinion of the Supervisors, Town Clerk and Justice of the Peace, or any four of them, the damages are manifestly too high, and that in providing for the payment thereof, an oppressive tax will have to be levied on the property of said town, they may petition the board of county Supervisors, at any meeting of said board held within six months after such decision, for relief either from the whole or a part of the damages. The Board shall hear the reasons for and against granting such relief, and if a majority of them shall be of opinion that the town should be relieved from the whole amount of damages, then and in that case, the opening of said road shall be postponed until the damages or a major part thereof are in some other way provided for than by levying a tax on the property of the town. *Provided*, That such action shall only stay proceedings until the next town meeting, and during the term of office of the petitioners against such tax.

How relief is obtained

SEC. 18. Whenever the Supervisors of any town shall disagree with the Supervisors of any other town of the same county of another county, relating to the laying out of a new road, or the alteration of an old road, which shall extend into both of said towns, the Supervisors of such towns shall meet together at the request of either disagreeing Supervisors, and make their decision on the subject of disagreement.

Towns disagree

SEC. 19. Whenever the Supervisors of any town receive a petition praying the location of a new road, alteration or discontinuance of an old one, on the line between two towns, such road shall be laid out, altered or discontinued by two or more of the Supervisors of each of said towns, either on such line or as near thereto as the convenience of the ground will admit, and they may so vary the same, either to the one side or the other of such line, as they may think proper.

Town line—laying out of new road on town line

SEC. 20. It shall be the duty of the said road Supervisor,

Road districts—how divided when there may be such highways, to divide it into two or more road districts, in such manner that the labor and expense of opening, working and keeping in repair such highways through each of the said towns may be equal as near as may be, and to allot an equal number of such districts to each of said towns.

Allotment and partition to be recorded **Sec. 21.** Each district shall be considered as belonging wholly to the town to which it may be allotted for the purpose of opening and improving the road and keeping it in repair, and the Supervisors shall cause such highway and the position and the allotment thereof to be recorded in the office of the Town Clerk in each of said towns.

Roads between towns **Sec. 22.** All roads heretofore laid out on the line between any two towns shall be divided, allotted, recorded and kept in repair in the manner above directed.

Supervisors to give notice to remove fences—supervisors to cause removal of fences **Sec. 23.** Whenever the Supervisors shall have laid out any public road through any inclosed, cultivated or improved lands, in conformity with the provisions of this Act, and their decision shall not have been appealed from, they shall give the owner or occupant of the land through which such road shall have been laid, sixty days notice in writing to remove his fences. If such owner does not remove his fences within sixty days, the Supervisors shall cause such fences to be removed and shall direct the road to be opened and worked.

In case of appeal—notice to remove fences to be given after decision **Sec. 24.** If the decision of the town Supervisors shall have been appealed from, then the sixty days notice shall be given after the decision of the county Supervisors upon such appeal shall have been filed in the office of the town Clerk of the town.

Public roads **Sec. 25.** Public roads now legally existing are declared the highways of the towns in which they shall lie.

Public roads to be four rods wide **Sec. 26.** All public roads to be laid out by the Supervisors of any town shall be not less than four rods wide.

Supervisors not to alter state roads **Sec. 27.** This Act shall not be construed as conferring any power on the Supervisors to alter State roads now or hereafter existing by law.

ARTICLE XXIV.

MISCELLANEOUS PROVISIONS.

Judges of election **Sec. 1.** Each town organized under this Act, or the Act providing for Township Organization approved March 20th, 1858, shall constitute an election Precinct, and the Supervisors shall be ex-officio judges of election; *Provided*, That if neither of them be present at the time for opening the polls, the voters present may elect judges to act for the day.

Secretary of state to cause this act to be printed **Sec. 4.** It shall be the duty of the Secretary of State to cause to be printed, immediately on the adjournment of the Legislature, five thousand copies of this Act, with practical forms and notes, with references to decisions of other States on questions upon like statutes.

Sec. 5. The town Supervisors already elected under the Act of March 20th, and June 21st, and the Supervisors in towns to be organized under this Act, may copy the assessment rolls in their towns for 1858 to base the assessment of road tax upon, instead of last year's assessments, for the present year, and are hereby authorized to meet and assess the same as soon as may be practicable, in their several towns. Road tax to be raised upon assessment of 1858

Sec. 6. That the several towns under this Act shall have power to direct such sums of money to be raised in their respective towns for prosecuting or defending suits, or for the support and maintainance of roads and bridges, or for any purpose, as they may deem necessary, to be voted at any annual or called town meeting. Powers to raise money

Sec. 7. An Act entitled "An Act to provide for Township Organization," approved March 20, 1858, is hereby repealed, but no rights accrued or liabilities incurred under said Act, shall be affected thereby. Rights already accrued not to be affected

Sec. 8. Each city shall be allowed one member of the Board of County Supervisors from each Ward contained in such city; and the senior Councilman in each Ward shall be such member, unless the city shall elect some other person for that purpose. Senior councilman to be supervisor

Sec. 9. Every town which may contain more than eight hundred inhabitants shall be allowed to send one additional town Supervisor as a member of the Board of County Supervisors for each additional eight hundred inhabitants, and for any additional [fraction] of over four hundred. Additional supervisors when town has over eight hundred inhabitants

Sec. 10. All laws now in force applicable to the Board of County Commissioners shall apply to the County Supervisor's court as created under the provisions of this Act, and the office of County Commissioner is hereby declared to be discontinued in all counties from and after the first meeting and organization of the Board of County Supervisors. Laws respecting county commissions to apply to county supervisor's court

Sec. 11. The Board of Supervisors shall have power to alter, establish or discontinue any county road or roads in their respective counties. Power of supervisors respecting roads

Sec. 12. All acts and parts of acts inconsistent with this Act are hereby repealed. Acts repealed

Sec. 13. This Act shall take effect and be in force from and after its passage. Act to take effect

GEORGE BRADLEY,

Speaker of the House of Representatives.

WILLIAM HOLCOMBE,

President of the Senate.

Approved—August thirteenth, one thousand eight hundred and fifty-eight.

SECRETARY'S OFFICE, Minnesota, }
August 18, 1858.

HENRY H. SIBLEY.

I hereby certify the foregoing to be a true copy of the original on file in this office.

FRANCIS BAASEN, Secretary of State.